CLAIMS

What is claimed is:

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somprise:

forming à plurality of semiconductor structures on a wafer;

forming a coating layer over said surface of wafer, where the depth of said coating layer is not less than the heights of said semiconductor structures;

forming a over coating layer over said coating layer; and forming said contact window in both said over coating layer and said coating layer, wherein upper part of said contact window is outwardly widened.

- 2. The method of claim 1, wherein the etching rate of said over coating layer is higher than the etching rate of said coating layer.
- 3. The method of claim 1, wherein the lateral etching rate of said over coating layer is higher than the lateral etching rate of said coating layer.
 - 4. The method of claim 1, wherein upper part of said contact window is outwardly oblique.
 - 5. The method of claim 1, wherein upper part of said contact window is outwardly crooked.

- 6. The method of claim 1, wherein upper part of said contact window is outwardly smooth.
- 7. The method of claim 1, wherein an opening of said contact window locates on top surface of said over coating layer and said contact window lands on said semiconductor structures.
 - 8. The method of claim 1, wherein an opening of said contact window locates on top surface of said over coating layer and said contact window lands on said wafer.

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- 9. The method according to claim 1, wherein said semiconductor structures comprises gate, electrode of capacitor, isolation layer and multilevel interconnects.
- 10. The method according to claim 1, wherein said coating layer comprises dielectric layer.
- 11. The method according to claim 1, wherein material of said
 20 over coating layer is chosen from the group consisting of following: oxide and dielectric.
 - 12. The method according to claim 1, wherein method of said forming said over coating layer is chosen from the group consisting of chemical deposition method and physical vapor deposition method.
 - 13. A method for forming a metal plug, said method comprising:

forming a dielectric layer over a wafer;

planarizing the surface of said dielectric layer by a chemical mechanical polishing;

forming an oxide layer over said dielectric layer, where said oxide layer filling a plurality of polishing scars and said oxide layer having an etching rate which is higher than an etching rate of said dielectric layer;

forming a contact window in both said oxide layer and said dielectric layer, wherein upper part of said contact window is outwardly widen; and

filling a metal in said contact window.

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- 14. The method of claim 13, wherein upper part of said contact window is outwardly oblique.
- 15. The method of claim 13, wherein upper part of said contact window is outwardly crooked.
- 16. The method of claim 13, wherein upper part of said contact window is outwardly smooth.
 - 17. The method of claim 13, wherein an opening of said contact window locates on top surface of said oxide layer and said contact window lands on said wafer.
 - 18. The method according to claim 13, wherein said dielectric layer is an annealing oxide layer, said annealing is formed in about 800 °C and then etching rate of said annealing oxide layer is higher then said

oxide layer.

- 19. The method according to claim 13, wherein method of said forming said oxide layer is chosen form the group consisting of following: comprises chemical deposition method and physical vapor deposition method.
 - 20. A method for forming a hole, said method comprise: forming a coating layer over a wafer;

forming a over coating layer over said coating layer, wherein the viscosity of said cover coating layer is higher than the viscosity of said coating layer; and

forming said contact window in both said over coating layer and said coating layer, wherein upper part of said hole is outwardly widened.

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